## STATE OF MISSOURI COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS For the Fiscal Year Ended June 30, 2008 (In Thousands of Dollars)

<u>-</u>	Professional Registration			Judicial Protection and Assistance				Agriculture and State Fair			Social Assistance		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	
Revenues:				<del></del>									
Taxes:													
Cigarette		\$	\$	\$	\$	\$	\$ 1,450	\$	\$ (118)	\$ 33,525	\$ 35,074 	\$ 1,549 	
Liquor Reimbursement/Miscellaneous	120	121	1				1,450	1,332	(118)	27,686	28,970	1,284	
Total Taxes	120	121	<del></del>				1,450	1,332	(118)	61,211	64,044	2,833	
Licenses, Fees, and Permits	15,281	15,331	50	31,549	31,285	(264)	4,701	4,319	(382)	19,455	20,355	900	
Leases and Rentals										214	224	10	
Sales							12	12		1,016	1,063	47	
Services				178	177	(1)				12	12		
Contributions and													
Intergovernmental	2	1	(1)	1,605	1,593	(12)	84	77	(7)	21,398	22,389	991	
Interest Penalties and Unclaimed Property	201	201		361 6,858	357 6,802	(4) (56)	110 	101	(9) 	3,053 34	3,194 39	141 5	
Cost Reimbursement/	201	201		0,030	0,802	(36)				54	39	3	
Miscellaneous	228	229	1	1,911	1,893	(18)	552	507	(45)	150,346	157,305	6,959	
<del>-</del>				-						-			
Total Revenues	15,832	15,883	51	42,462	42,107	(355)	6,909	6,348	(561)	256,739	268,625	11,886	
Expenditures:													
Current:													
General Government	18	7	11	29,334	24,763	4,571	272	117	155	6,111	3,988	2,123	
Education  Natural and Economic Resource	117 5 9,822	100 8,077	1 <i>7</i> 1,745	7,684	4,978	2,706	49,287	 31,375	17,912	10,829 24,236	7,760 13,610	3,069 10,626	
Transportation and Law	9,022	8,077	1,745	7,004	4,976	2,706	49,207	31,373	17,912	24,230	13,010	10,020	
Enforcement				21,830	17,110	4,720	5		5	6,843	5,834	1,009	
Human Services										225,602	192,782	32,820	
Debt Service										3	3		
Total Expenditures	9,957	8,184	1,773	58,848	46,851	11,997	49,564	31,492	18,072	273,624	223,977	49,647	
Excess Revenues													
(Expenditures)	5,875	7,699	1,824	(16,386)	(4,744)	11,642	(42,655)	(25,144)	17,511	(16,885)	44,648	61,533	
Other Financing Sources (Uses):													
Transfers In				6,725	6,625	(100)	41,776	26,383	(15,393)	30,106	13,235	(16,871)	
Transfers Out	(12,800)	(10,159)	2,641	(2,617)	(2,362)	255	(1,250)	(748)	502	(129,600)	(53,553)	76,047	
Total Other Financing													
Sources (Uses)	(12,800)	(10,159)	2,641	4,108	4,263	155	40,526	25,635	(14,891)	(99,494)	(40,318)	59,176	
Net Change in Fund Balances	(6,925)	(2,460)	4,465	(12,278)	(481)	11,797	(2,129)	491	2,620	(116,379)	4,330	120,709	
Fund Balances - Beginning	46,834	46,834		26,509	26,509		3,286	3,286		97,555	97,555		
Fund Balances – Ending	39,909	\$ 44,374	\$ 4,465	\$ 14,231	\$ 26,028	\$ 11,797	\$ 1,157	\$ 3,777	\$ 2,620	\$ (18,824)	\$ 101,885	\$ 120,709	
Reconciling Items:													
Reclassifying Cash Equivalents as Inv	estments	(41,005)			(24,049)			(3,352)			(94,118)		
Investments at Fair Value		41,100			24,105			7,019			103,912		
Receivables					1,831			480			5,387		
Due from Other Funds					38								
Inventories		27			30			1			4		
Accounts Payable		(279)			(1,113)			(2,867)			(3,892)		
Accrued Payroll  Due to Other Funds		(197) (31)			(401) (167)			(82) (10)			(305) (34)		
Deferred Revenue		(51)			(165)			(8)			(3,615)		
Fund Balance per GAAP		\$ 43,989			\$ 26,137			\$ 4,958			\$ 109,224		

This schedule is continued on pages 111-112.

Revenues	_	Unemployme	nt and Workers' (	Compensation	Reim	bursements and	Other	Totals			
Cligarette   S	_	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	
Cligarette   S											
Liquor							•				
Reimbursement/Miscellaneous 63,428 74,233 10,805 91,234 103,324 12,090 Total Taxes 63,428 74,233 10,805 126,209 139,730 13,521 Licenses, Fees and Permits 114,071 103,170 (10,901) 185,057 174,460 (10,597) Leases and Rentals 114,071 103,170 (10,901) 185,057 174,460 (10,597) Leases and Rentals 114,071 103,170 (10,901) 185,057 174,460 (10,597) Leases and Rentals 1214 224 10 Services 695 629 (66) 1,723 1,704 (19) Services 15 11 (4) 205 200 (5) Contributions and Intergovernmental 890 1,040 150 1,148 1,038 (110) 25,127 26,138 13,245 927 Renalties and Unclaimed Property 2,766 3,236 470 1,602 1,445 (157) 11,461 11,723 262 Cost Reimbursement/ Miscellaneous 331 391 60 30,913 27,964 (2,949) 184,281 188,289 4,008 Total Revenues 73,565 86,100 12,535 151,088 136,650 (14,438) 546,595 555,713 9,118  Expenditures: Current: General Covernment 7,871 5,319 2,552 23,010 8,281 14,729 66,616 42,475 24,141 Education 400 54 346 11,346 7,914 3,432 Natural and Economic Resources 93,921 83,443 10,478 86,548 64,506 22,042 271,498 205,989 65,509 Transportation and Law Enforcement 22,889 19,746 3,143 51,567 42,690 8,877 Transportation and Law Enforcement 22,889 19,746 3,143 51,567 42,690 8,877 Transportation and Law Enforcement 22,889 89,987 11,101 246,690 202,769 43,921 Debt Service 47 34 13 50 37 13  Excess Revenues (Expenditures) (28,227) (2,662) 25,565 (2,894) 34,042 36,936 (101,172) 53,839 155,011	. 3				•	•	-				
Total Taxes 63,428 74,233 10,805 126,209 139,730 13,521 Licenses, Fees and Permits 114,071 103,170 (10,901) 185,057 174,460 (10,597) Leases and Rentals 10 1214 224 10 Sales 10 1214 224 10 Sales 15 511 (4) 205 200 (5) Contributions and Intergovernmental 890 1,040 150 1,148 1,038 (110) 25,127 26,138 1,011 Interest 6,150 7,200 1,050 2,644 2,393 (251) 12,318 13,245 927 Penalties and Unclaimed Property 2,766 3,236 470 1,602 1,445 (157) 11,461 11,723 262 Cost Reimbursement/ Miscellaneous 331 391 60 30,913 27,964 (2,949) 184,281 188,289 4,008 Total Revenues 73,565 86,100 12,535 151,088 136,650 (14,438) 546,595 555,713 9,118 Expenditures:  Current:  General Covernment 7,871 5,319 2,552 23,010 8,281 14,729 66,616 42,475 24,141 Education 400 54 346 11,346 7,914 3,432 Natural and Economic Resources 93,921 83,443 10,478 86,548 64,506 22,042 271,498 205,989 65,509 Transportation and Law Enforcement 22,889 19,746 3,143 51,567 42,690 8,877 Transportation and Law Enforcement 22,889 19,746 3,143 51,567 42,690 8,877 Transportation and Law Enforcement 47 34 13 50 37 13  Total Expenditures 101,792 88,762 13,030 153,982 102,608 51,374 647,767 501,874 145,893 Exess Revenues (Expenditures) (28,227) (2,662) 25,565 (2,894) 34,042 36,936 (101,172) 53,839 155,011	•										
Licenses, Fees and Permits											
Leases and Rentals               10         Sales             695         629         (66)         1,723         1,704         (19)           Services            15         11         (4)         205         200         (55)           Contributions and Interport of Interpowermental         890         1,040         150         1,148         1,038         (110)         25,127         26,138         1,011           Interpowermental         890         1,040         150         2,644         2,393         (251)         12,318         13,245         927           Penalties and Unclaimed Property         2,766         3,236         470         1,602         1,445         (157)         11,461         11,723         262           Cost Reimbursement/         331         391         60         30,913         27,964         (2,949)         184,281         188,289         4,008           Total Revenues         73,565         86,100         12,535         151,088         136,650         (14,438)         546,595         555,713         9,118											
Sales           695         629         (66)         1,723         1,704         (19)           Services             15         11         (4)         205         200         (5)           Contributions and Intergovernmental Intergovernment											
Services											
Contributions and   Region											
Intergovernmental   890   1,040   150   1,148   1,038   (110)   25,127   26,138   1,011   Interest   6,150   7,200   1,050   2,644   2,393   (251)   12,318   13,245   927   Penalties and Unclaimed Property   2,766   3,236   470   1,602   1,445   (157)   11,461   11,723   262   (251)					15	11	(4)	205	200	(5)	
Interest   6,150   7,200   1,050   2,644   2,393   (251)   12,318   13,245   927   Penalties and Unclaimed Property   2,766   3,236   470   1,602   1,445   (157)   11,461   11,723   262   (258)											
Penalties and Unclaimed Property   2,766   3,236   470   1,602   1,445   (157)   11,461   11,723   262   Cost Reimbursement/   Miscellaneous   331   391   60   30,913   27,964   (2,949)   184,281   188,289   4,008   Total Revenues   73,565   86,100   12,535   151,088   136,650   (14,438)   546,595   555,713   9,118   Expenditures:   Current:   Ceneral Government   7,871   5,319   2,552   23,010   8,281   14,729   66,616   42,475   24,141   Education       400   54   346   11,346   7,914   3,432   Natural and Economic Resources   93,921   83,443   10,478   86,548   64,506   22,042   271,498   205,989   65,509   Transportation and Law   Enforcement       22,889   19,746   3,143   51,567   42,690   8,877   Human Services       47   34   13   50   37   13   Total Expenditures   101,792   88,762   13,030   153,982   102,608   51,374   647,767   501,874   145,893   Excess Revenues   (Expenditures)   (28,227)   (2,662)   25,565   (2,894)   34,042   36,936   (101,172)   53,839   155,011   Other Financing Sources (Uses):	5										
Cost Reimbursement											
Miscellaneous         331         391         60         30,913         27,964         (2,949)         184,281         188,289         4,008           Total Revenues         73,565         86,100         12,535         151,088         136,650         (14,438)         546,595         555,713         9,118           Expenditures:           Current:         Separation of Currents		2,766	3,236	470	1,602	1,445	(157)	11,461	11,723	262	
Total Revenues 73,565 86,100 12,535 151,088 136,650 (14,438) 546,595 555,713 9,118    Expenditures:   Current:   Ceneral Government 7,871 5,319 2,552 23,010 8,281 14,729 66,616 42,475 24,141     Education   Company 1,871   Education   Education	Cost Reimbursement/										
Expenditures:   Current:	Miscellaneous	331	391	60	30,913	27,964	(2,949)	184,281	188,289	4,008	
Current:	Total Revenues	73,565	86,100	12,535	151,088	136,650	(14,438)	546,595	555,713	9,118	
Current:	Evnandituras:										
General Government Education         7,871 (2014)         5,319 (2014)         2,552 (23,010)         8,281 (14,729)         66,616 (34,475)         24,414 (24,75)         24,141 (24,75)											
Education            400         54         346         11,346         7,914         3,432           Natural and Economic Resources         93,921         83,443         10,478         86,548         64,506         22,042         271,498         205,989         65,509           Transportation and Law            22,889         19,746         3,143         51,567         42,690         8,877           Human Services            21,088         9,987         11,101         246,690         202,769         43,921           Debt Service            47         34         13         50         37         13           Total Expenditures         101,792         88,762         13,030         153,982         102,608         51,374         647,767         501,874         145,893           Excess Revenues (Expenditures)         (28,227)         (2,662)         25,565         (2,894)         34,042         36,936         (101,172)         53,839         155,011   Other Financing Sources (Uses):		7 071	F 210	2 552	22.010	0 201	14 720	66.616	42.475	24 141	
Natural and Economic Resources 93,921 83,443 10,478 86,548 64,566 22,042 271,498 205,989 65,509 Transportation and Law Enforcement 22,889 19,746 3,143 51,567 42,690 8,877 Human Services 21,088 9,987 11,101 246,690 202,769 43,921 Debt Service 47 34 13 50 37 13  Total Expenditures 101,792 88,762 13,030 153,982 102,608 51,374 647,767 501,874 145,893  Excess Revenues (Expenditures) (28,227) (2,662) 25,565 (2,894) 34,042 36,936 (101,172) 53,839 155,011  Other Financing Sources (Uses):											
Transportation and Law Enforcement 22,889 19,746 3,143 51,567 42,690 8,877 Human Services 21,088 9,987 11,101 246,690 202,769 43,921 Debt Service 47 34 13 50 50 37 13  Total Expenditures 101,792 88,762 13,030 153,982 102,608 51,374 647,767 501,874 145,893  Excess Revenues (Expenditures) (28,227) (2,662) 25,565 (2,894) 34,042 36,936 (101,172) 53,839 155,011  Other Financing Sources (Uses):											
Enforcement            22,889         19,746         3,143         51,567         42,690         8,877           Human Services            21,088         9,987         11,101         246,690         202,769         43,921           Debt Service            47         34         13         50         37         13           Total Expenditures         101,792         88,762         13,030         153,982         102,608         51,374         647,767         501,874         145,893           Excess Revenues (Expenditures)         (28,227)         (2,662)         25,565         (2,894)         34,042         36,936         (101,172)         53,839         155,011           Other Financing Sources (Uses):		93,921	83,443	10,478	86,548	64,506	22,042	271,498	205,989	65,509	
Human Services            21,088         9,987         11,101         246,690         202,769         43,921           Debt Service            47         34         13         50         37         13           Total Expenditures         101,792         88,762         13,030         153,982         102,608         51,374         647,767         501,874         145,893           Excess Revenues (Expenditures)         (28,227)         (2,662)         25,565         (2,894)         34,042         36,936         (101,172)         53,839         155,011           Other Financing Sources (Uses):					22.889	19.746	3.143	51.567	42.690	8.877	
Debt Service            47         34         13         50         37         13           Total Expenditures         101,792         88,762         13,030         153,982         102,608         51,374         647,767         501,874         145,893           Excess Revenues (Expenditures)         (28,227)         (2,662)         25,565         (2,894)         34,042         36,936         (101,172)         53,839         155,011           Other Financing Sources (Uses):											
Total Expenditures 101,792 88,762 13,030 153,982 102,608 51,374 647,767 501,874 145,893  Excess Revenues (Expenditures) (28,227) (2,662) 25,565 (2,894) 34,042 36,936 (101,172) 53,839 155,011  Other Financing Sources (Uses):											
Excess Revenues (Expenditures) (28,227) (2,662) 25,565 (2,894) 34,042 36,936 (101,172) 53,839 155,011  Other Financing Sources (Uses):	_										
(Expenditures) (28,227) (2,662) 25,565 (2,894) 34,042 36,936 (101,172) 53,839 155,011  Other Financing Sources (Uses):		,		,	,					,	
Other Financing Sources (Uses):											
	(Expenditures)	(28,227)	(2,662)	25,565	(2,894)	34,042	36,936	(101,172)	53,839	155,011	
Transfers In 42,975 35,284 (7,691) 121,582 81,527 (40,055)	Other Financing Sources (Uses):										
	Transfers In				42,975	35,284	(7,691)	121,582	81,527	(40,055)	
Transfers Out (7,849) (7,206) 643 (71,087) (64,866) 6,221 (225,203) (138,894) 86,309	Transfers Out	(7,849)	(7,206)	643	(71,087)			(225,203)	(138,894)	86,309	
Total Other Financing		. , , , , , ,									
Sources (Uses) (7,849) (7,206) 643 (28,112) (29,582) (1,470) (103,621) (57,367) 46,254	-	(7,849)	(7,206)	643	(28,112)	(29,582)	(1,470)	(103,621)	(57,367)	46,254	
Net Change in Fund Balances (36,076) (9,868) 26,208 (31,006) 4,460 35,466 (204,793) (3,528) 201,265	Net Change in Fund Balances	(36,076)	(9,868)	26,208	(31,006)	4,460	35,466	(204,793)	(3,528)	201,265	
Fund Balances – Beginning 66,317 66,317 58,025 58,025 298,526 298,526	Fund Balances - Beginning	66,317	66,317		58,025	58,025		298,526	298,526		
Fund Balances - Ending \$ 30,241 \$ 56,449 \$ 26,208 \$ 27,019 \$ 62,485 \$ 35,466 \$ 93,733 \$ 294,998 \$ 201,265	Fund Balances - Ending \$	30,241	\$ 56,449	\$ 26,208	\$ 27,019	\$ 62,485	\$ 35,466	\$ 93,733	\$ 294,998	\$ 201,265	
Reconciling Items: Reclassifying Cash Equivalents as Investments (52,240) (57,697) (272,461)	3	a strong ants	(52.240)			(57.607)			(272.461)		
		estinents									
Investments at Fair Value 52,360 57,834 286,330											
Receivables 14,716 2,906 25,320											
Due from Other Funds         225         670         933											
Inventories 159 221											
Accounts Payable (24,691) (3,911) (36,753)	•										
Accrued Payroll (422) (2,009) (3,416)	•										
Due to Other Funds (431) (191) (864)											
Deferred Revenue (2,219) (369) (6,376)	Deferred Revenue		(2,219)			(369)			(6,376)		
Fund Balance per GAAP         \$ 43,747         \$ 59,877         \$ 287,932	Fund Balance per GAAP		\$ 43,747			\$ 59,877			\$ 287,932		

This schedule is continued from pages 109-110.